

# **Exhibit 517**



STATSADVOKATEN

Date: 31. May 2021  
File No.: SØK-76141-00005-17  
Case officer: L. F. Jensen

STATSADVOKATEN FOR SÆRLIG  
ØKONOMISK OG INTERNATIONAL  
KRIMINALITET

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## Record of interrogation Accused

### *Interrogation of*

Matthew Richard Stein  
Date of birth 12 June 1967  
US citizen

*The interrogation  
started*  
10. March 2021  
02.00 pm

*The interrogation  
closed*  
12. March 2021  
09.00 pm

### *Charge*

**“Fraud of a particularly aggravated nature contrary to section 279 read with section 286(2), cf. section 88(1), 2<sup>nd</sup> sentence, of the Danish Criminal Code,**

The Particulars being that in the period 2013-2015, in association and upon prior agreement or common understanding with other individuals and companies, with the intent to obtain unlawful gains for the charged person and his co-conspirators, he established and executed a system in which his co-conspirator, North Channel Bank GmbH & Co. KG, whose case has been decided separately, registered fictitious transfers of shares and monies and issued documents (Dividend Credit Advices) containing false information about payment of dividends from Danish shares which he or his co-conspirators in 284 instances on behalf of 27 American “401 K pension plans” used to mislead employees of Skattestyrelsen [the Danish tax authorities] to believe that the American “401 K pension plans” had had dividend tax withheld in Denmark and was thus entitled to repayment thereof, all of which caused Skattestyrelsen to pay out at least 1.1 billion DKK, suffering a financial loss in the same amount.”

A translation of sections 279, 286(2), and 88(1) on fraud of a particularly aggravated nature is enclosed as Attachment A.